

E105/4/2006

23<sup>rd</sup> April 2015

## 2 Circular 05/2015: Subsistence Allowances

A Dhuine Uasail

1. I am directed by the Minister for Public Expenditure and Reform to refer to the standard distance requirements and rates of subsistence allowance in Ireland which have been reviewed in accordance with an agreed recommendation made by the General Council under the scheme of conciliation and arbitration for the Civil Service (General Council Report 1531 refers). As a result, the Minister has agreed that the following changes will be made to the distance requirements and the rates, with effect from 1 July 2015. The revised rates are specified in the schedule at Appendix 1.

2. The Class B subsistence rates will cease to apply with effect from 1 July 2015. Thereafter, subsistence payments for all staff will be paid at the rate specified in Appendix 1.

## 3 Changes to the Distance requirements

### 3.1 Overnight Subsistence Allowance

3. With effect from 1 July 2015, an overnight allowance will not generally be payable in respect of a necessary absence on official business that is within 100 km of an officer's home or headquarters (whichever is the lesser). However, in exceptional circumstances and where a department is satisfied that an operational need exists, an overnight allowance may be paid for an absence on official business at any location within the above distance limits but in excess of 50 km of home or headquarters (whichever is the lesser).

### 3.2 Day Subsistence Allowance

3. With effect from 1 July 2015, a day allowance is not payable for an absence on official business that is within 8 km of an officer's headquarters or home (whichever is the lesser).


4. Payment of the rates authorised in this Circular will be subject to the regulations issued with Circular 11/82 and any other instructions in force from time to time. These regulations apply to all civil servants including departmental grades.

6. Heads of Departments should continue to appraise, monitor and ensure that only essential travel is undertaken and that the number of officers on any official journey is kept to the absolute minimum.

7. Any enquiries about this Circular from Departments should be emailed to

[Travel.Policy@per.gov.ie](mailto:Travel.Policy@per.gov.ie). **Personal enquiries from individual officers should be addressed to the Personnel Unit of the employing Department/Office.** This Circular is also available on the Departments website at [www.per.gov.ie](http://www.per.gov.ie).

Mise le meas



Oonagh Buckley  
Assistant Secretary

<b>Domestic Subsistence rates from 1<sup>st</sup> July 2015</b>				
<b>Overnight rates</b>			<b>Jay Rates</b>	
<b>Normal Rate</b>	<b>Reduced Rate</b>	<b>Detention Rate</b>	<b>10 hours or more</b>	<b>5 hours but less than 10 hours</b>
€125.00	€112.50	€62.50	€33.61	€14.01

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## In-Service Courses – Teacher Education Section

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EFFECTIVE FROM 1<sup>st</sup> July 2015

### 1.1 Lecture fees

In line with previous guidelines the rates for lecture fees are as follows:

#### (a) Applies to all Lecturers excluding teachers lecturing in school time.

Hourly rate:

- **€46.98** for one hour stand-alone lecturing contact period
- **€40.63** for each hour where a lecturing contact period of more than one hour is in question in a day, subject to maxima of **€203.16** per day and **€812.63** per week.

#### (b) Teachers lecturing in school time

Hourly rate:

- **€35.55** for one hour stand-alone lecturing contact period
- **€27.93** for each hour where a lecturing contact period of more than one hour is in question in a day, subject to maxima of **€139.67** per day and **€558.68** per week.

[**Note:** School time in the context of teacher lecturing fees is time for which substitution is claimable]

**The Lecturer Fees advised in this guideline DO NOT take into account the Pension Levy as defined under the Financial Emergency Measures in the Public Interest Act 2009 or the Revision of Pay of Civil Servants as defined under the Financial Emergency Measures in the Public Interest (No. 2) Act 2009 because the rates advised in this guideline are paid by Education Centres who are not public bodies and therefore do not come under the auspices of the above mentioned acts. If other bodies or organisations are using this guideline then the onus is on these bodies or organisations to verify that they are not obliged to make deductions as defined by the above mentioned acts. The Teacher Education Section cannot and will not accept responsibility for any deductions made or not made in relation to Lecturer Fees in error.**

### 1.2 Lecturers' Subsistence Allowances:

10 hour (and over) allowance.....**€33.61**  
5 hour (and under 10 hour).....**€14.01**

### 1.3 Lecturers Overnight Allowances

Please note also that an overnight payment should be considered only when the distance to the destination is in excess of 100km.

Overnight allowance (24 hr period)...**€125.00**

(Applies to actual overnight stays where it is essential due to distance, road conditions or other reason to stay overnight.)

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#### 1.4 Lecturers' Motor Travel Rates:

The cost of public transport is payable for travel expenses. Where public transport is not available, and the lecturer uses her/his own car, the rate of expenses payable depends on the engine capacity of the car.

With effect from the 20 January 2005, the measurement of speed on Irish roads has been changed from miles per hour to kilometres per hour. The Department of Finance has since 2005 restated the mileage rates in kilometres and henceforth motor mileage is referred to as motor travel rates. The mileage conversion of rates as outlined in tables c) and d) reflects a conversion of current motor travel rates at the ratio 1.609:1 as provided for in the European Communities (Unit of Measurement) (Amendment) Regulations, 2001. (S.I No 283 of 2001)

It is essential that all staff receive the reduced travel payment rate once they exceed 6,437 km/4,000m per annum. Every effort should be made to ensure that lecturers give courses in their own locality in order to keep travel and subsistence costs to a minimum.

##### a) Motor Travel Rates per kilometre effective from 1<sup>st</sup> July 2015

Official Motor Travel in a Calendar Year	Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
Up to 6437km	39.12 cent	46.25 cent	59.07 cent
6438km and over	21.22 cent	23.62 cent	28.46 cent

##### b) Reduced Motor Travel Rates effective from 1<sup>st</sup> July 2015

Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
14.64 cent per km	16.64 cent per km	19.49 cent per km

##### c) Motor Travel Rates per mile effective from 1<sup>st</sup> July 2015

Official Motor Travel in a calendar year	Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
Up to 4,000 miles	62.94 cent per mile	74.42 cent per mile	95.05 cent per mile
4,001 and over	34.13 cent per mile	38.00 cent per mile	45.79 per mile

##### d) Reduced Motor Travel Rates Effective from 1<sup>st</sup> July 2015

Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
23.55 cent per mile	26.76 cent per mile	31.36 cent per mile

The rates outlined in above tables a) and c) does not apply to National Programme professional personnel or Education Centre Directors who are attending training – the reduced rates outlined in table b) and d) above apply in such cases. Where expenditure arises for reasons connected with official business, but not the actual discharge of

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official business (e.g. attendance at conferences or courses of education) attendance should be conditional on applying public transport or reduced motor travel rates.

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**Motor Cycle Rates  
Effective from 1<sup>st</sup> July 2015**

<b>Rates from 5 March 2009 Miles</b>	<b>Up to 150</b>	<b>151 -250</b>	<b>251 - 600</b>	<b>601 plus</b>
<b>0 – 4000 miles</b>	<b>23.29 cent</b>	<b>32.34 cent</b>	<b>38.16 cent</b>	<b>46.01 cent</b>
<b>4001 &amp; over miles</b>	<b>15.07 cent</b>	<b>21.42 cent</b>	<b>24.61 cent</b>	<b>28.31 cent</b>

<b>Rates from 5 March 2009 Kilometres</b>	<b>Up to 150</b>	<b>151 – 250</b>	<b>251 – 600</b>	<b>601 plus</b>
<b>0 – 6,437 (km)</b>	<b>14.48 cent</b>	<b>20.10 cent</b>	<b>23.72 cent</b>	<b>28.59 cent</b>
<b>6438 &amp; over (km)</b>	<b>9.37 cent</b>	<b>13.31 cent</b>	<b>15.29 cent</b>	<b>17.60 cent</b>

The regulations relating to the use of private motor cycles which are set out in Department of Finance Circular 11/82 will continue to apply

## **2. Teachers Travel and Subsistence Allowance Rates**

### **2.1 Travel**

In line with previous guidelines the cost of bus or train fares or 16.92 cent per kilometre or 27.22 cent per mile motor rate, where less expensive public transport is not available. Motor travel rates will not be paid in respect of claimants who have to travel less than 10 miles - (single journey) to the course. Private cars should only be used when there is no suitable public transport available or where public transport is available at equal or greater expense.

### **2.2 Meals**

#### **Effective from 1<sup>st</sup> July 2015**

##### **2.2.1 National Programmes**

Lunch	€14.01 (Minimum 4 hours actual training contact time)
Meals for shorter periods	€ 5.24 (Minimum 3 hours actual training contact time)
	€ 2.86 (Less than 3 hours actual training contact time)

##### **2.2.2 Other Courses**

In accordance with the Department policies regarding the provision of elective in-service programmes during school time, Centres and/or course organisers are advised to ensure that their in-service programmes do not contravene these policies and to ensure that in so far as is possible all elective in-service is provided outside of school hours. Where an Education Centre and/or course organiser proposes to facilitate local in-service initiatives during school time, they must ensure that specific sanction has been obtained from the Department of Education and Skills for this purpose. In this regard, Centres and/or Course organisers are advised that the maximum allowances as outlined above are not considered to be reckonable charges and allocations approved by the Teacher Education Section to Centres and/or course organisers should not be disbursed for this purpose. Where Centres and/or course organisers propose to facilitate the delivery of Department approved elective in-service

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programmes during school time and where the maximum meal allowance is applicable, this cost must not be borne by the Centre and/or course organiser without the specific sanction of the Teacher Education Section.

### **2.3 Subsistence/Overnight-National Programmes**

In line with previous guidelines the rates for Subsistence and Overnights for course participants is as follows:

**a) €50.25:** to cover evening meal, overnight stay, breakfast, lunch and coffee. Where meals are provided by course organisers, the following amounts should be deducted - **€14.01** for dinner, **€14.01** for lunch, tea/coffee and **€5.24** for breakfast. Where accommodation and meals are arranged and paid for by course organisers, only actual costs within the **€50.25** limit are payable subject to the limits set out in this paragraph

**b) Other courses:** An overnight amount of **€25.71**, including breakfast is payable except for primary teachers attending summer courses for which Extra Personal Vacation is approved. Where accommodation and breakfast are arranged and paid for by course organisers, only actual costs within the **€25.71** limit are payable subject to the rates set out in paragraph 2.2.3(a)

The above is payable on the basis that overnight stays only occur where unavoidable.

**3.** In each of the above cases, these are maximum amounts, which may be claimed by Education Centres, Support Services and/or Course organisers in respect of in-service events/courses. Where the actual costs are less than the maximum amounts indicated, only the costs incurred will be reckonable. Every effort should be made by all course organisers to minimise these reckonable costs. Amounts paid by Education Centres, Support Services and course organisers in excess of these amounts or where advance approval has not been given where specifically sought, will not be claimable from the Department.

**4.** Invoices, receipts, vouched and checked claims on the approved forms from participants and lecturers should be retained for audit purposes in respect of all of the above.

**5** In circumstances where overnight subsistence rates may apply, Education Centres, Support Services and other courses providers must satisfy themselves that the expenses claimed are reasonable and necessarily incurred, having regard to distance travelled, length of working day, road conditions or other mitigating circumstances. It is not reasonable that overnight subsistence claims would be paid on the basis of distance alone.

**DISCLAIMER: Please note that these rates only apply to teachers and lecturers who are involved with courses that are provided by National Programmes and Education Centres which are supported and funded by Teacher Education Section of the Department Of Education and Skills. This guideline does not apply to any organisations or bodies outside the remit of the Teacher Education Section. The Teacher Education Section cannot and will not accept responsibility for any travel & subsistence claims made to organisations or bodies outside its remit based on the information contained within this guideline.**

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## **General Regulations**

All claim forms should be completed legibly and authorised by the designated officer from the Support Service or Education Centre. The times of departure from and return to home/office must be clearly shown.

All claim forms should clearly state the home address and office address of the claimant. It is not sufficient to merely put a Education Centre, Support Service or an outside body.

Private cars should be used only in the following circumstances:

- (a) when there is no suitable public transport available
- (b) where public transport is available only at equal or greater expense.
- (c) where the use of public transport would result in the loss of official time which it is necessary to avoid.

Where a private car is used on official business the engine c.c. of a private car should always be stated on the claim form.

Prior to the use of his/her private car by a claimant on official business a written declaration must be submitted to either the Education Centre or the Support Service that it is insured for the purpose of the Road Traffic Act 1961. The Department, or its support services or the Education Centres will accept no liability for any loss or damage resulting from the use of private cars on official business.

Where feasible, when more than one person is travelling to the same area, arrangements should be made to avoid the unnecessary duplication of the use of person's own cars.

Taxis should only be hired only when no suitable public transport is available. **Receipts must be furnished for all travel by taxi or payment in respect of same will be withheld.**

Toll expenses will only be paid on **production of a receipt.**

Payments of expenses resulting from the use of the port tunnel have not been sanctioned by the Department of Finance and, therefore, are **not payable.**

In the case of a person who uses his/her own car where public transport could have been used, the amount to be allowed for the person's own car in respect of mileage allowance must not exceed the cost of public transport.

Travelling expenses will not be paid in respect of any portion of a journey which covers all or part of a person's **usual route between home and headquarters.**

Where a person makes a claim in respect of a journey made direct from home or returns home direct,

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the travelling allowance payable will be calculated by reference to the distance from home or workplace, **whichever is the lesser**.

Mileage claims in respect of travel to attend training courses/conferences connected with official business will be paid at the reduced rate when there is no suitable public transport available.

Where meals are supplied to a person at no cost to him/herself the following deductions should be made from the subsistence claim:-

Lunch or Dinner - Deduct a 5 hour rate.

Lunch and Dinner- Deduct a 10 hour rate.

Breakfast - Deduct one half of a 5 hour rate.

The reason for any such deduction should be clearly stated on the claim form.

Travel and subsistence claims should be submitted as soon as possible after journeys are completed.

When driving on official business all course participants, lecturers and secondees to TES funded Support Services and Education Centres should:

- Turn off their mobile phones.
  - Use the voicemail facility so people can leave messages.
  - Stop regularly and return any urgent calls.
  - Ensure they park in a legal and safe place – it is illegal to stop on a motorway unless it is an emergency.
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